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PECULIARITIES OF FINANCIAL AND MANAGEMENT ACCOUNTING IN BUDGET INSTITUTIONS OF UKRAINE

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A The article deals with the problem of identification of content of concepts of financial and management accounting in budget institutions of Ukraine. Basing on the study of approaches to the definition of abovementioned terms in international and domestic accounting theory and practice the author presented basic definitions of both financial and management accounting in general, and generalized peculiarities and differences of the abovementioned subsystems of accounting. Analysis of recent results in the context of peculiarities of the activity of budget institutions allowed to form the definition of concepts "financial accounting in budget institutions", "management accounting in budget institutions", and also to highlight differences of these subsystems of accounting in budget institutions of Ukraine.

K Budget institutions, financial accounting, management accounting.

ОСОБЛИВОСТІ ФІНАНСОВОГО ТА УПРАВЛІНСЬКОГО ОБЛІКУ В БЮДЖЕТНИХ УСТАНОВАХ УКРАЇНИ

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A У статті розглянуті проблеми ідентифікації змістовного наповнення понять фінансового та управлінського обліку в бюджетних установах України. На основі опрацювання підходів до визначення вищевказаних термінів у світовій і вітчизняній обліковій теорії та практиці представлено основні визначення як фінансового, так і управлінського обліку загалом, а також узагальнено особливості та відмінності вищевказаних підсистем бухгалтерського обліку. Аналіз останніх результатів у контексті особливостей діяльності бюджетних установ дозволив сформулювати визначення понять «фінансовий облік у бюджетних установах», «управлінський облік у бюджетних установах», а також виокремити відмінності вказаних підсистем бухгалтерського обліку в бюджетних установах України.

K Бюджетні установи, фінансовий облік, управлінський облік.

ОСОБЕННОСТИ ФИНАНСОВОГО И УПРАВЛЕНЧЕСКОГО УЧЕТА В БЮДЖЕТНЫХ УЧРЕЖДЕНИЯХ УКРАИНЫ

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A В статье рассмотрены проблемы идентификации содержательного наполнения понятий финансового и управленческого учета в бюджетных учреждениях Украины. На основе обработки подходов к определению вышеуказанных понятий в мировой и отечественной учетной теории и практике представлены основные определения как финансового, так и управленческого учета в целом, а также обобщены особенности и различия вышеуказанных подсистем бухгалтерского учета. Анализ последних результатов в контексте особенностей деятельности бюджетных учреждений позволил сформулировать определение понятий «финансовый учет в бюджетных учреждениях», «управленческий учет в бюджетных учреждениях», а также выделить различия указанных подсистем бухгалтерского учета в бюджетных учреждениях Украины.

K Бюджетные учреждения, финансовый учет, управленческий учет.

Statement of the problem

Accounting in budget institutions is at the stage of fundamental rearrangement. Significant changes, which have already been implemented, and actions, were presented by the Resolution of the Cabinet of Ministers of Ukraine of January 16, 2007 "On approval of the Strategy for modernization of the accounting system in the public sector for 2007–2015 years" [1]. Implementation of planned tasks of the Strategy occurred consistently in the context of three directions, namely: development of the accounting methodology and reporting, reforming of their techniques and organization [2; 3]. However, none of the positions touched upon the question of the development of financial and management accounting within the system of budget accounting in general and accounting in budget institutions in particular. At the same time, formulation of this question is essential and urgent task. This is caused by the

conditions of permanent poor state of financial provision of budget institutions and therefore, and consequently, activation of enrolment of budget institutions in the market economy on the one hand and the need for optimization of each segment of their activity on the other hand.

Analysis of recent research and publications

The question of financial and management accounting in the public sector is considered extremely limited. At the same time, preference is given to the field of management accounting in higher educational institutions of Ukraine. Integrated sound of this problem was presented in previous publications of the author. They defined prerequisites of separation of financial and management accounting in budget institutions in Ukraine [4; 5].

The aim of the article

The aim of this article is to form characteristic of concepts “financial accounting” and “management accounting” in the context of accounting process of budget institutions and to define their peculiarities and differences on the basis of usage of general and specific methods of scientific research.

Presentation of the basic material

The problem of correlation of financial and management accounting has repeatedly been considered in the special literature. It must be mentioned, that characteristics of mentioned accounting subsystems were presented with consideration of the main field of their realization, namely: the segment of accounting support of management of entrepreneurial activity. Obviously, in order to determine peculiarities of financial and management accounting in budget institutions of Ukraine, one should explore both formed common approaches to their definition and classification of their differences. The author proposes to start the review with the fundamental work of C. Drury “Management and cost accounting” [6]. In this book this scholar indicates that “...management accounting – is a provision of information to persons, which use it during the process of making grounded decisions and increasing of the efficiency and productivity of current operations. At the same time, financial accounting is assigned to provision of information to external structures, in other words to those ones, who are not coworkers of the organization” [6, P. 25]. Among differences between financial and management accounting he mentions next positions (table.1) [6, P. 26].

DIFFERENCES BETWEEN FINANCIAL AND MANAGEMENT ACCOUNTING BY C. DRURY [6, P. 26]

Table 1

SIGN OF DIFFERENCE	FINANCIAL REPORTING	MANAGEMENT REPORTING
legal requirements	obligatoriness of preparation	«optionality» of preparation (preparation in case of economic expediency)
emphasis on individual components and segments of business	describes the activity of the subject on the whole	pays attention to “separate components of organization”
generally accepted accounting principles	must respond to legal requirements and generally accepted principles of accounting, established, for example, by FASB and ASB	satisfies informational needs of managers of the company
time limits	reflect information on past events	reflect information on both past events and expected events in the future
frequency of submission of reporting document	semiannually	on request within the relevant requests for information

According to the position of famous scholars Horn-gren Ch.T, Foster J. “...preparation of external reports refers to the field of financial accounting, which is strictly regulated by standard principles, and preparation of internal reports – to the system of management accounting, which is less regulated [7, P.7].

The text book on management accounting under edition of V. Paliy and R. Vander Vill mentions that “...

financial accounting pays attention to control of assets and liabilities, to registration and classification of transactions, that influence business activity. In fact, it is retrospective – facing the past... Management accounting is concerned with provision of managers, chief executives of the enterprise and its departments” [8, P.20].

In the process of the research of issues of the strategic management accounting Ward K. indicated, that:

“...recording of income and expenses from operations of the company in external financial reports on financial results, submitted to shareholders and other stakeholders, i.e. financial accounting... Assistance to management personnel of the company in the process of making financial accounting decisions, participation of specialists on finance in working groups, that develop decision, i.e. management accounting” [9, P.7].

Rather famous work of Needles B., Anderson H. and Caldwell J. “Principles of accounting” states “... management accounting covers all types of accounting information, which is measured, processed and

transmitted for internal usage my management. Financial accounting covers accounting information, which, except its usage by management in frames of the firm, is given to those ones, who is outside the organization” [10, C.17].

During the process of the research of mechanisms of management accounting Apcherch A. states “... financial accounting is aimed at external users of information, management accounting assigned to internal users, in particular to management” and points out such differences between financial and management accounting (table. 2) [11, P. 40].

DIFFERENCES BETWEEN FINANCIAL AND MANAGEMENT ACCOUNTING BY A. APCHERCH) [11, P. 40] Table 2

SIGN OF DIFFERENCE	FINANCIAL REPORTING	MANAGEMENT REPORTING
users / directions of usage	mainly external	mainly internal
regulation outside / published	Yes	no
orientation in time	mainly on the past	mainly on the future
scopes and time frames	tactical and operational; regular recording of operations	strategic, tactical and operational; regular and special information

Rather significant paper of economists Harison R., Noreen E., Brewer P. «Management accounting» fixes such approach to financial and management accounting: “As planning is quite important part of work of management, management accounting characterize

strong direction for the future. Financial accounting gives consolidated information on financial transactions in the past”, at the same time authors distinguish next differences of mentioned subsystems [12, P. 13, 14] (table.3).

DIFFERENCES BETWEEN FINANCIAL AND MANAGEMENT ACCOUNTING BY HARRISON R., NOREEN E., BRUER P. [12, P. 13, 14] Table 3

SIGN OF DIFFERENCE	FINANCIAL REPORTING	MANAGEMENT REPORTING
vector orientation	reports for external users	Reports for internal users with the aim of: planning, management and motivation, control, assessment of results of activity
impact over time	focus on key financial consequences of the activity in the past	focus on decisions, that influence the future
prevailing characteristics of information	importance of objectivity and testability of data	importance of appropriateness
requirements	needs exactness	needs timeliness
the scope	consolidated data is prepared concerning all organization	detailed reports are being prepared on segments of departments, products, clients and coworkers
regulation	must meet the accounting standards	there is no need to meet the accounting standards
obligation	obligatory concerning external reporting	not obligatory

In conclusion of the review of approaches to definition of the essence of financial and management accounting, presented in papers of economists from developed Western countries, we must note that experts of the Institute of Management Accountants (whose centennial of the establishment will soon be celebrated by accounting community) define that "... financial accounting – is classification and registration of transactions the enterprise in accordance with established concepts, principles, accounting standards and legal requirements as well as providing results of the impact of these transactions during and at the end of the reporting period; management accounting – is an integral part of management, related to the identification, provision and interpretation of information" [11, P.42].

Turning to papers of domestic accountants, we must mention complex paper on financial and management

accounting by two famous Ukrainian economists Holov S. F. and Yefimenko V. I., which is still actual, and takes one of the central positions in specialized Ukrainian literature. Authors state, that "...Financial accounting – is a totality of rules and procedures, which ensure preparation, disclosure of information about results of the activity of the enterprise (institution, organization) and its financial state in accordance with requirements of laws and standards of accounting. Management accounting – is a totality of methods and procedures, which ensure preparation and giving information for planning, control and making decisions on different levels of management of the enterprise, institution, organization.", distinguishing next differences between financial and management accounting (table. 4) [13, P. 9, 10,14; 14, P.12].

Considering limitation in the content of the article, we will present another two definitions of the essence

DIFFERENCES BETWEEN FINANCIAL AND MANAGEMENT ACCOUNTING BY HOLOV S.F., YEFIMENKO V. I. [13, P. 14]

Table 4

SIGN OF DIFFERENCE	FINANCIAL REPORTING	MANAGEMENT REPORTING
main users of information	managers of the enterprise and external users	managers of different levels of the enterprise
restrictions	generally accepted principles (standards) and regulations	there are no restrictions
usage of measuring instruments	unified money measure	different measures
object of analysis	business entity as a whole	structural departments of the enterprise
periodicity of reporting	regularly, as a rule, annually or quarterly	variable interval, operative information
insistence	evaluation of past (historical information)	for the future (prognostic information)
transparency of data	most part of the data is available to all	commercial secret

of mentioned subsystems, presented by Ukrainian economist Atamas P. in his paper «Management accounting». He states: "Management accounting – is the process of identification, measurement, collection, accumulation, analysis, preparation, interpretation and transmission information, which is used by management personnel inside the enterprise during making management decisions and for ensuring efficient usage of resources. Financial accounting is focused on preparation of financial reporting, which is assigned first of all to external users" [15, P. 5, 7].

In this paper Atamas P. Formed the most detailed domestic classification of differences between financial and management accounting (table. 5) [15, P. 7, 8].

Analysis of presented positions affirms the existence of comparative unity in approaches to both determination of the essence of mentioned concepts, and differences. In the conclusion of conducted review we would

like to recall the words of famous economist Sokolov Ya.V., presented in unique work "Accounting: from its origins to the present day" stated: "Management accounting includes first of all calculation of the prime cost of finished products and services. Financial accounting is conducted for external users of information, is retrospective and complies with civil and tax law." [16, P. 20, 21].

In order to achieve to goal of this research, we must define peculiarities of financial and management accounting of budget organizations using abovementioned theoretical basis.

We should start from the review of the hypothesis concerning the influence of the type of the activity of any economic subject on the development of all system of accounting. We believe that it will also be rightly for the subsystems of financial and management accounting of budget institutions. We must note that in conditions of formation and development of

DIFFERENCES BETWEEN FINANCIAL AND MANAGEMENT ACCOUNTING BY ATAMAS P.Y. [15, P.7,8]

Table 5

SIGN OF DIFFERENCE	FINANCIAL REPORTING	MANAGEMENT REPORTING
users of information	top-management of the enterprise and a significant group of external users, whose members are usually unknown (information is standardized)	managers of the enterprise — relatively small group, whose members are known (information is individual, specified and targeted)
the goal of accounting	preparation of financial documents in order to inform users outside the enterprise (on the financial position and performance)	assistance to administration in planning, in management, control, training of management solutions
obligation of conduction of accounting	required by the law from the date of registration of the company to its liquidation	by the decision of the administration (optional)
regulation of conduction	generally accepted principles, standards, and regulations (laws etc.)	all, that is useful for management (no restrictions)
measures in accounting	unified money measure	different measures (including quality)
focus (time-based)	evaluation of past ("historic" character)	together with information of "historic character", assessments and plans for the future (forecasting)
transparency of data	most part of data is available to all interested people	commercial secret
the accuracy of information	a small number of approximative assessments, high accuracy, objectivity, documentary	a lot of approximate assessments (calculated, expert, expected and etc.)
periodicity of reporting	as a rule, quarterly and annually	variable interval, operational information, weekly, monthly, on-demand (need)
objects of reporting	organization (enterprise) as a whole	centers of responsibility, types of activity
terms of submission of reports	with a delay of several weeks or months	immediately after the end of the reporting period
the level of responsibility for conduction of accounting	responsibility according to law	in fact no legal responsibility
basic structure	double entry, basic equation: liabilities + equity of the owner	different, depends on the goal of the usage of information

mentioned subsystems, the last ones do not go beyond the accounting system. This statement is quite natural, as common history of the development of financial and management accounting testifies in its favor.

We must mention, that among main peculiarities of the activity of budget organizations one should single out [3, 4, 17]: in frames of the budget system they are spending units that automatically includes them into subordinated vertical "major spending money units – spending money units" and gives them the status of non-profit; assets of budget organizations is their property according to the right of operative management, because, in fact, such assets are owned by the state (community); main product of the activity of mentioned business entities – services, which rendering is supported by money from special and general funds of state and local budgets.

Mentioned peculiarities negate some traditional notions concerning peculiarities of financial and management accounting. In particular, in terms of confidentiality of information, since in abovementioned conditions it is difficult to provide secrecy of any information of budget organization in relation to the state and local authorities, including key spending unit. Also, in terms of strict regulation of the budget accounting (that is absolutely justified in conditions of its functioning), different directions of the activity of budget organizations, it would be appropriate to form by main spending units budget funds – by ministries and agencies – guidelines on conduction of management accounting in budget institutions of compliant industry sector; in conditions of existence and absence of such recommendations it would also be appropriate to create internal statement on methodology and

organization of management accounting in every budget institution. Thus, the thesis that management accounting in budget organizations is unregulated is also not actual. In the capacity of controversial position concerning budget organizations and all business entities one should name the assumption regarding the exclusive role of management accounting in the mechanism of management. Ya.V. Sokolov shares this opinion and notes in his disagreement with the division of accounting into management and financial accounting. He does not share this opinion because of emphatic one-sided interpretation of management accounting as a management instrument, while financial accounting is considered as an instrument of financial management [18, p.29]. This statement acquires special meaning in relation to the activity of budget organizations, which currently are managed solely on the basis of the budget and financial reporting. In addition, we should not forget, that the activity of budget organizations has both social and economic meaning, as through the system of budget organizations the state realizes its powers, which are derived constitutional rights and guarantees of the people of Ukraine for the performance of a wide range of functions. Under these conditions, members of the public (including public sector employees) are

potential users of the information of any budget organization, that must be disclosed, which processing allows them to make appropriate economic decisions.

Basing on the above mentioned arguments, we offer the following definitions of these concepts within the accounting system of budget organizations: financial accounting in budget organizations – is a subsystem of accounting, which provides comprehensive accounting of assets, liabilities and equity of this sector through complete and continuous recording of business transactions and processes for the reporting period, the aim of which is to form and to provide information on the economic activity of these business entities for internal and external users for their making relevant managerial and economic decisions; managerial accounting in budget organizations serves as the subsystem of accounting within which one conducts detailed on selective criteria accounting (collection, processing, storage) and target monitoring and analysis of income, expenses and results of fulfillment of the budget, and also the transfer of operative information to internal users for decision making. Differences between financial and management accounting budgetary institutions should be singled out according to signs, represented in the table. 6 [4; 20, P.68-70].

DIFFERENCES BETWEEN FINANCIAL AND MANAGEMENT ACCOUNTING IN BUDGET INSTITUTIONS BY MAIN SIGNS

Table 6

SIGN OF DIFFERENCE	FINANCIAL REPORTING	MANAGEMENT REPORTING
users of information	external and internal	mainly internal
types of systems of accounting	system of double entry	is not limited by double-entry
freedom of choice	obligatory following regulatory provisions and techniques	norms and restrictions can carry both external and internal nature
measures, that are used	money measure	money, natural, conditional-natural measures
grouping of costs	according to budget classification and elements	according to items
general goal of accounting	provision of information on the activity of external and internal users	provision of internal management of the business entity with information
subject of accounting	business activity of the subject as a whole	activity of structural departments
main accounting objects	assets, liabilities, capital of the budget organization	costs, revenues, results of activity of budget organization and its structural departments
periodicity of reporting	periodically on a regular basis according to the budget legislation	based on management needs
level of reliability of information	needs objectivity and validity	can be both approximately and in fact accurate
obligation of conduction	obligatory	not obligatory
the measure of confidentiality	open information	conventionally confidential information

Conclusions

The development of effective and stable subsystems of financial and management accounting in budget organizations requires formation of scientific-grounded theoretical fundament. Presented in the article provisions are its initial provisions. Complex conceptualization of subsystems of financial and management accounting in budget organizations will allow to increase the efficiency of the whole system of accounting of fulfillment of budget, and therefore it will allow to optimize complex multi-level mechanism of management of mentioned business entities.

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